

Proviso: copy of audit to be filed before payment made.

County commissioners to provide funds.

Section amended.

Disbursement of school funds.

Funds classified.

Apportionment to salaries.

Reserve for other expenses.

Warrants on funds.

Orders on special funds.

Proviso: supplements to salaries on separate vouchers.

Proviso: prevention of illegal spending.

Section amended.

Transfer of duty.

Section amended.

may not be required to provide more than one-sixth of the total approved budget for such district prior to the beginning of the first month of the constitutional school term: *Provided, further*, that no payment to special charter districts shall be made until a copy of the audit for the previous year for the special charter district has been filed as provided by law.

“(b) *Duty of the county board of commissioners.* It shall be the duty of the board of county commissioners to provide when and as needed the funds necessary to meet the monthly expenditures as set forth in the statement prepared by the county board of education in accordance with the budget.”

SEC. 17. That section one hundred and ninety-seven of chapter one hundred and thirty-six, Public Laws of one thousand nine hundred and twenty-three, be and the same is hereby amended to read as follows:

“Section 197. *How school funds shall be disbursed.* The county board of education shall divide the funds belonging to the county into two classes: (1) those apportioned to districts for salaries for instructional service and other regular employees and (2) those reserved to the county board of education for all other necessary expenses included in the budget under current expense fund, capital outlay fund, and debt service fund.

“The treasurer shall pay out funds reserved to the county board of education only on warrants signed by the chairman and secretary of said board. The treasurer shall pay out county funds apportioned to the district for the six months term, special tax funds, and supplemental funds from other sources only on a properly executed order signed by a majority of the district committee, one of whom shall be the secretary, and countersigned by the county superintendent: *Provided, however*, all supplements on salaries payable during the six months term from local taxes shall be drawn on separate vouchers: *Provided, further*, that the county board of education may at any time prohibit the district committee from spending illegally the district funds including the special local-tax funds.”

SEC. 18. That section fifty-six of chapter one hundred and thirty-six, Public Laws, one thousand nine hundred and twenty-three, be and the same is hereby amended by striking out in line five the word “education” and inserting in lieu thereof the word “commissioners.”

SEC. 19. That section one hundred and ninety-eight of chapter one hundred and thirty-six, Public Laws, one thousand nine hundred and twenty-three, be and the same is hereby amended to read as follows: